

BILL ANALYSIS

Senate Research Center
77R11808 SMJ-D

C.S.S.B. 1315
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Intergovernmental Relations
4/18/2001
Committee Report (Substituted)

DIGEST AND PURPOSE

Current statutes allow revenue from the municipal hotel occupancy tax to be used for certain specific purposes. C.S.S.B. 1315 extends the authorized use of the tax to the expenses associated with sporting events in which the majority of participants are tourists who substantially increase economic activity at hotels and motels within the municipality or its vicinity.

RULEMAKING AUTHORITY

This bill does not expressly grant any additional rulemaking authority to a state officer, institution, or agency.

SECTION BY SECTION ANALYSIS

SECTION 1. Amends Section 351.101(a), Tax Code, to add to the list of purposes for which revenue from the municipal hotel occupancy tax may be used the expenses, including promotion expenses, directly related to a sporting event in which the majority of participants are tourists who substantially increase economic activity at hotels and motels within the municipality or its vicinity.

SECTION 2. Effective date: upon passage or September 1, 2001.

SUMMARY OF COMMITTEE CHANGES

Differs from the original by conforming the language of the bill to legislative drafting standards.